

Special Taxes

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Section: 50079.1.

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TITLE 5. LOCAL AGENCIES [50001 - 57550] ( Title 5 added by Stats. 1949, Ch. 81. )

DIVISION 1. CITIES AND COUNTIES [50001 - 52203] (Division 1 added by Stats. 1949, Ch. 81.)

PART 1. POWERS AND DUTIES COMMON TO CITIES AND COUNTIES [50001 - 51298.5] (Part 1 added by Stats. 1949, Ch. 81.)

CHAPTER 1. General [50001 - 50290] (Chapter 1 added by Stats. 1949, Ch. 81.)

ARTICLE 3.8. School Districts [50079 - 50079.5] (Article 3.8 added by Stats. 1987, Ch. 100, Sec. 1.)

**50079.1.** A community college district may impose a special tax pursuant to Article 3.5 (commencing with Section 50075). The special taxes shall be applied uniformly to all taxpayers or real property within the district, except that unimproved property may be taxed at a lower rate than improved property.

(Added by Stats. 1991, Ch. 70, Sec. 1.)